

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re:)	Chapter 11
)	
Kiebler Recreation, LLC,)	Case No. 10-15099
)	
Debtor.)	Judge Morgenstern-Clarren

AMENDED RESPONSE BY CREDITOR CHAUTAUQUA COUNTY, NEW YORK TO TRUSTEE'S SUPPLEMENTAL MOTION FOR ORDER APPROVING SALE OF REAL AND PERSONAL PROPERTY, FREE AND CLEAR OF LIENS, MORTGAGES, SECURITY INTERESTS, CLAIMS AND ENCUMBRANCES AND APPROVING THE ASSUMPTION AND ASSIGNMENT OF CERTAIN LEASES PURSUANT TO BANKRUPTCY CODE § 365

Stephen M. Abdella, Esq., County Attorney, Kurt D. Gustafson, Esq., of Counsel, on behalf of the County of Chautauqua, New York, hereby states the following in Response to the Trustee's motion:

1. I am a First Assistant County Attorney for the County of Chautauqua (the "County"), with an office address of 3 North Erie Street, Gerace Office Building, Mayville, New York 14757. I am fully familiar with the real property tax delinquencies pertaining to the 1,100 acres of real property (the "Property") located in French Creek, New York, which is the subject of the Trustee's motion.

2. This Amended Response is submitted for the purpose of correcting an electronic filing discrepancy.

3. The County of Chautauqua (the "County") has an interest in \$1,276,123.68 in unpaid real property taxes assessed to the Property, as set forth in the County's proofs of claim.

4. The County seeks confirmation that it is first in line for payment and that the ultimate purchaser will take the property free and clear of liens only after the County is paid in full for all tax delinquencies.

5. The County further wishes to reserve its rights to object to the sale of the Property in the event the sales proceeds generated are insufficient to pay the outstanding real property tax delinquencies set forth in the County's proofs of claim, plus all additional unpaid taxes and interest and penalties that have accrued since the filing of the proofs of claim.

WHEREFORE, the County respectfully requests confirmation that all outstanding real property taxes, together with interest and penalties shall be paid out of the sale proceeds, and that the County reserves its right to object to the sale in the event that the auction sale proceeds are insufficient to pay these amounts.

Dated: August 22, 2011

Respectfully submitted,

/s/ Kurt D. Gustafson

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CERTIFICATE OF SERVICE

A copy of the foregoing *Amended Response by Chautauqua County* was served this 22nd day of August 2011, via the Court's CM/ECF system upon those appearing in the Electronic Notice List.

/s/ Kurt D. Gustafson

Kurt D. Gustafson

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